



**IDAHO STATE BOARD OF ACCOUNTANCY
INFORMATION FOR RE-EXAM APPLICANTS
UNIFORM CPA EXAMINATION**

APPLICATION FORMS

This application is to be used for Idaho re-exam applicants only. Be sure you have received the current form. RE-exam applications must be completed by applicants who:

- At their most recent sitting, took the Uniform CPA Examination as a candidate of Idaho.

Applicants who have previously taken the examination for other jurisdictions must complete an "Initial Application" form.

APPLICATION FEES

The Idaho State Board of Accountancy requires all re-exam candidates to pay a **\$50 application fee payable to the Idaho State Board of Accountancy**. This fee will not be refunded. Include this fee when submitting your application.

and

The National Association of State Boards of Accountancy (NASBA) requires an additional testing fee per section as listed below.

	ATT issued prior to 8/15/2006	ATT issued 8/15/2006 or later
Auditing & Attestation	\$159.25	\$187.00
Financial Accounting	\$148.00	\$175.44
Regulation	\$125.50	\$152.33
Business E & C	\$114.25	\$140.78

DO NOT SEND THIS FEE TO THE BOARD OFFICE. You will be billed by NASBA for this fee after the Idaho State Board of Accountancy has issued your Authorization to Test. Testing fees are NOT refunded. There is no provision for withdrawing from the examination.

MATERIALS TO BE SUBMITTED

- (1) Completed and signed re-exam application;
- (2) \$50 fee payable to the Idaho State Board of Accountancy;

CANDIDATES WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for candidates who qualify. Such candidates must obtain an official modification form from the Idaho State Board of Accountancy. Upon receipt of your requested accommodations, it will be considered and you will be notified in writing of the Board's decision. Documentation of a disability and/or previous accommodations must be attached to the exam application. The Board will not pay any cost you incur in obtaining the required diagnosis and recommendation. Candidates must submit the official modification form each time they apply for the examination and require modifications. The completed form and documentation must be submitted and approved by the Idaho State Board before scheduling.

AUTHORIZATION TO TEST/NOTICE TO SCHEDULE

Once your eligibility to take the exam is determined, the Board will send an Authorization To Test (ATT) to the National Candidate Database (NCD) at NASBA. Candidates will be billed for the NASBA fee as shown above. **Fees must be paid to NASBA within 3 months after the ATT is sent.** After the fees are paid, NASBA will issue a Notice To Schedule (NTS). The NTS is sent to applicants via the contact preference indicated on the application form. Utilizing the NTS, candidates are required to contact Prometric for site location(s) and test times. For a list of the Prometric Testing Centers in Idaho, visit their web site at www.prometric.com. The Idaho State Board of Accountancy does not control space availability or locale of the testing centers.

You should apply for sections you anticipate taking during a 6 month period. NASBA will bill you for all sections that you indicate on your application, and issue an NTS for those sections after full payment.

If a candidate requires **rescheduling** to take the CPA examination, the candidate must contact Prometric. An eligible candidate has 6 months from the date of the NTS, to schedule and sit for the exam.

EXAMINATION SECTIONS

<u>Section</u>	<u>Length</u>
Auditing and Attestation	4.5 hours
Financial Accounting and Reporting	4.0 hours
Regulation	3.0 hours
Business Environment and Concepts	2.5 hours

Candidates should plan to report to their assigned examination site one hour before the start of each scheduled session. Detailed instructions concerning scheduling to test will be included on the Notice to Schedule (NTS).

EXAMINATION CREDIT

Prior to April 2004

A candidate shall be required to pass all test sections of the CPA Examination in order to qualify for a CPA certificate and license. If, at a given sitting of the examination prior to the implementation of a computer-based CPA Examination, a candidate passes 2 or more but not all sections, then the candidate shall be given conditional credit for those sections that the candidate has passed and need not sit for re-examination in those sections, provided that:

- a. The candidate wrote all sections of the examination for which the candidate does not have credit at that sitting;
- b. The candidate attained a minimum score of 50 on each section not passed at that sitting. However, if a candidate passes 3 sections of the examination, the candidate shall be conditionally credited with the sections passed without regard to the score in the remaining section;
- c. The candidate passes the remaining sections of the CPA Examination within six consecutive administrations of the CPA Examination given after the one at which the first sections were passed; and
- d. At each subsequent sitting at which the candidate seeks to pass any additional sections, the candidate sits for all sections not yet passed.

Conditional Credit Earned on the Paper-Based CPA Examination

Candidates who have conditional credit on the paper-based CPA Examination as of the launch date of the computer-based CPA Examination are subject to the following transition requirements:

Candidates will retain conditional credits from the paper-based sections for the corresponding computer-based sections as follows:

"Auditing"	to	"Auditing and Attestation"
"Financial Accounting and Reporting"	to	"Financial Accounting and Reporting"
"Accounting and Reporting"	to	"Regulation"
"Business Law and Professional Responsibilities"	to	"Business Environment and Concepts"

A candidate who attained conditional credit under the paper-based examination will be allowed a transition period to complete any remaining test sections. The transition period is the maximum number of opportunities that the candidate has remaining, at the launch of the computer based examination, to complete all remaining test sections, or three years from the last day of the month conditional credit was attained, whichever is exhausted first. During the candidate's transition period, any computer-based test section passed is not subject to the section below titled "Credit For Subjects After Computerization Of The CPA Examination".

If a candidate who conditioned under the paper-based examination does not pass all remaining test sections during the transition period, conditional credits earned under the paper-based examination will expire and the candidate will lose credit for the test sections earned under the paper-based examination. When paper-based credit is lost, any computer-based test section passed during the transition period becomes subject to the credit granting provisions of the following section "Credit For Subjects After Computerization Of The CPA Examination".

Credit For Subjects After Computerization Of The CPA Examination

Upon implementation of a computer-based CPA Examination, a candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen (18) months from the actual date the candidate took that test section(s), without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections, provided that:

- a. Candidates must pass all four test sections of the CPA Examination within a rolling eighteen (18) month period, which begins on the date that the first test section(s) passed is taken;
- b. Candidates cannot retake a failed test section(s) in the same examination window; and
- c. Candidates who do not pass all four sections of the CPA Examination within the rolling eighteen (18) month period shall lose credit for any test section(s) passed outside the eighteen (18) month period and that test section(s) must be retaken.

NON-DISCLOSED EXAMINATION

The Uniform CPA Examination is a non-disclosed examination. This means that candidates cannot obtain copies of examination questions or of their own answer papers after the examination is administered. To protect the confidentiality of examination contents, candidates are required to acknowledge confidentiality statements at examination administrations in all locations.



IDAHO STATE BOARD OF ACCOUNTANCY
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E-Mail: isba@isba.idaho.gov
Web Site: isba.idaho.gov

RE-EXAM APPLICATION FOR UNIFORM CPA EXAMINATION

APPLICATION FEE: \$50 Make check or money order payable to the Idaho State Board of Accountancy. Fees will not be refunded or transferred to future examinations. Please read the "Information for Re-Exam Applicants" before completing this form.

SSN: _____ Title (circle one): Mr. Ms. Mrs. Miss

NAME: Must exactly match the name on your ID

FIRST MIDDLE LAST SUFFIX
MOTHERS' MAIDEN NAME YOUR MAIDEN NAME/PREVIOUS LAST NAME

You should apply for sections you anticipate taking during a 6 month period. NASBA will bill you for all sections that you indicate below, and issue an NTS for those sections after full payment.

SELECT SUBJECTS TO BE TAKEN: ☐ Auditing and Attestation (Audit)
☐ Business Environment & Concepts (BEC)
☐ Financial Accounting & Reporting (FAR)
☐ Regulation (REG)

How do you prefer NASBA send your payment coupon and Notice to Schedule?

☐ Fax ☐ Home mailing ☐ E-mail

MAILING ADDRESS AND TELEPHONE: This should be the address and phone number at which you can be reached until examination scores are reported. Send any change in writing to the Idaho State Board of Accountancy.

ADDRESS LINE 1 PHONE: _____
ADDRESS LINE 2 FAX: _____
CITY STATE ZIP CODE COUNTRY
EMAIL ADDRESS

☐ Yes ☐ No Have you ever: been charged with; pleaded guilty, no contest or nolo contendere to; been convicted or found guilty of; or been sentenced for any felony or misdemeanor not previously disclosed to this Board in writing? (Include traffic violations if felony or misdemeanor, but not infractions, such as speeding tickets.) If yes, provide factual description including date, court involved, disposition of case, whether disposition has been fully satisfied, and name and address of the office in possession of the record of the event.

CANDIDATES WITH DISABILITIES: Idaho State Board of Accountancy complies with the Americans with Disabilities Act. An official request must be submitted to the Board by any candidate requesting examination administration modifications. To obtain the appropriate form, please contact Sandy Gentry at (208) 334-3584 or download the form at www.state.id.us/boa.

APPLICANT SIGNATURE: I certify to the truth and accuracy of this application. I have read and understand the "Information For Re-Exam Applicants." I understand my information will be provided to NASBA for administration of the Uniform CPA Examination.

Signature of Applicant

Date

Mail application materials to:
Idaho State Board of Accountancy
Attn: Sandy Gentry
PO Box 83720
Boise ID 83720-0002

Hand deliver applications to:
Idaho State Board of Accountancy
Attn: Sandy Gentry
1109 Main, Suite 470
Boise ID 83702

April 2006